

Sample Question Paper

Subject - GST -Procedures

Subject code 603

Note – This is a sample Question paper for student's exam reference only, might be pattern of paper can be change in actual examination.

Q. 1 Summary Assessments can be initiated to protect the interest of revenue when the proper officer has evidence that a taxable person has incurred a liability to pay tax under the Act, and the proper officer believes that delay in passing an assessment order will adversely affect the interest of ____.

1. Revenue
2. Complex
3. Cumulative
4. Trade

Correct Answer :- Revenue

Q. 2 What are the pre-requisites for the proper officer to pass assessment order under Sec 61?

1. Period selected for assessment has to be within 5 years from the end of due date for filing annual return of the relevant period
2. Show cause notice has to be issued before passing assessment order
3. Opportunity of being heard has to be given before passing assessment order
4. All of these

Correct Answer :- All of these

Q. 3 The Additional/Joint Commissioner can follow a similar course of action on his own motion if he finds the summary ____ order to be erroneous.

1. Responsible
2. Profit
3. Complex
4. Assessment

Correct Answer :- Assessment

Q. 4 Every _____ passed under this section shall, subject to the provisions of sections 99, 102, 106 or 107, be final.

1. Possessed
2. Refreshments
3. Resources
4. Order

Correct Answer :- Order

Q. 5 During the course of _____, the authorised officer may require the taxable person, to furnish such information as he may require and render assistance for timely completion of the audit.

1. Audit
2. Decisions
3. Forces
4. Internal

Correct Answer :- Audit

Q. 6 It is mandatory that 'reasons to believe' must exist before issuing authorization for Inspection or Search and Seizure by the proper officer.

1. TRUE
2. FALSE

Correct Answer :- TRUE

Q. 7 The seized goods can be released on provisional basis upon execution of a bond and furnishing of security or on payment of applicable tax, interest and penalty.

1. TRUE
2. FALSE
3. At the discretion of the proper officer
4. None of these

Correct Answer :- TRUE

Q. 8 Compounding of offences under this Act can be done either before or after the institution of prosecution.

1. TRUE
2. FALSE

Correct Answer :- TRUE

Q. 9 Dealing with _____ liable to confiscation i.e. receipt, supply, storage or transportation of goods liable to confiscation is a major offence.

1. Goods
2. Bond
3. Options
4. goods

Correct Answer :- goods

Q. 10 Where the details of outward supplies furnished by the _____ under subsection(7) do not match with the corresponding details furnished by the supplier under section 32, the discrepancy shall be Communicated to both persons in the manner and within the time as may be prescribed.

1. Good
2. Operator
3. Low
4. Fast

Correct Answer :- Operator

Q. 11 Every _____ person shall be assigned a GST compliance rating score based on his record of compliance with the provisions of this Act.

1. Forces
2. Business
3. Grievance
4. Taxable

Correct Answer :- Taxable

Q. 12 The GST ____ rating score shall be determined on the basis of parameters to be prescribed in this behalf.

1. Nature
2. Compliance
3. Price
4. Pocket

Correct Answer :- Compliance

Q. 13 A ____ or manufacturer who has input tax credit under State Vat or Entry Tax in his return on 30-6-2017 can carry forward his input tax credit as SGST Credit.

1. Dealer
2. Banks
3. Industrial
4. Trade

Correct Answer :- Dealer

Q. 14 The transition provision enables the VAT Officers under the current tax regime (that are being subsumed into GST) to continue as_____.

1. VAT Officers
2. GST Officers
3. Central Excise Officers
4. Income Tax Officers

Correct Answer :- GST Officers

Q. 15 The inputs in stock should be used or intended to be used for making:-

1. Taxable supplies
2. Exempt supplies
3. Either taxable or exempt supplies
4. Both taxable and exempt supplies

Correct Answer :- Taxable supplies